

AMENDMENTS TO LB1098

(Amendments to Standing Committee amendments, AM2594)

Introduced by Christensen

1           1. Insert the following new sections:

2           Sec. 7. Section 2-3226.05, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           2-3226.05 (1) A district with an integrated management  
5 plan as described in subsection (1) of section 2-3226.01 may levy  
6 an occupation tax upon the activity of irrigation of agricultural  
7 lands within such district on an annual basis, not to exceed ten  
8 dollars per irrigated acre, the proceeds of which may be used  
9 for (a) repaying principal and interest on any bonds or refunding  
10 bonds issued pursuant to section 2-3226.01 for one or more projects  
11 under section 2-3226.04, (b) the repayment of financial assistance  
12 received by the district pursuant to section 2-3226.07, or (c)  
13 payment of all or any part of the costs and expenses of one or more  
14 qualified projects described in section 2-3226.04. If such district  
15 has more than one river basin as described in section 2-1504 within  
16 its jurisdiction, such district shall confine such occupation tax  
17 authorized in this section to the geographic area affected by  
18 an integrated management plan adopted in accordance with section  
19 46-715.

20           (2) (a) Acres classified by the county assessor as  
21 irrigated shall be subject to such district's occupation tax unless  
22 on or before ~~March~~ June 1 in each calendar year the record owner

1 certifies to the district the nonirrigation status of such acres  
2 for the same calendar year.

3 (b) A district may exempt from the occupation tax acres  
4 that are enrolled in local, state, or federal temporary irrigation  
5 retirement programs that prohibit the application of irrigation  
6 water in the year for which the tax is levied.

7 (c) Except as provided in subdivisions (2)(a) and (b) of  
8 this section, a district is prohibited from providing an exemption  
9 from, or allowing a request for a local refund of, an occupation  
10 tax on irrigated acres regardless of the irrigation source while  
11 the record owner maintains irrigated status on such acres in the  
12 year for which the tax is levied.

13 ~~(d) Notwithstanding subdivisions (2)(b) and (c) of this~~  
14 ~~section, the record owner may present evidence of the nonirrigation~~  
15 ~~status of the acres subject to the tax within twelve months after~~  
16 ~~the date the tax was levied and the district may refund amounts~~  
17 ~~collected upon such acres if an occupation tax was not levied by~~  
18 ~~the district the previous year and the district had not adopted~~  
19 ~~an integrated management plan as described in subsection (1) of~~  
20 ~~section 2-3226.01 by March 1 in the current year. Subdivision~~  
21 ~~(2)(d) of this section terminates on October 1, 2012.~~

22 (3) Any such occupation tax shall remain in effect so  
23 long as the natural resources district has bonds outstanding which  
24 have been issued stating such occupation tax as an available source  
25 for payment and for the purpose of paying all or any part of the  
26 costs and expenses of one or more projects authorized pursuant to  
27 section 2-3226.04.

1           (4) Such occupation taxes shall be certified to,  
2 collected by, and accounted for by the county treasurer at the  
3 same time and in the same manner as general real estate taxes,  
4 and such occupation taxes shall be and remain a perpetual lien  
5 against such real estate until paid. Such occupation taxes shall  
6 become delinquent at the same time and in the same manner as  
7 general real property taxes. The county treasurer shall publish and  
8 post a list of delinquent occupation taxes with the list of real  
9 property subject to sale for delinquent property taxes provided  
10 for in section 77-1804. In addition, the list shall be provided to  
11 natural resources districts which levied the delinquent occupation  
12 taxes. The list shall include the record owner's name, the parcel  
13 identification number, and the amount of delinquent occupation tax.  
14 For services rendered in the collection of the occupation tax, the  
15 county treasurer shall receive the fee provided for collection of  
16 general natural resources district money under section 33-114.

17           (5) Such lien shall be inferior only to general taxes  
18 levied by political subdivisions of the state. When such occupation  
19 taxes have become delinquent and the real property on which the  
20 irrigation took place has not been offered at any tax sale, the  
21 district may proceed in district court in the county in which the  
22 real estate is situated to foreclose in its own name the lien  
23 in the same manner and with like effect as a foreclosure of a  
24 real estate mortgage, except that sections 77-1903 to 77-1917 shall  
25 govern when applicable.

26           Sec. 8. Section 46-701, Reissue Revised Statutes of  
27 Nebraska, is amended to read:

1                   46-701 Sections 46-701 to 46-754 and section 9 of this  
2 act shall be known and may be cited as the Nebraska Ground Water  
3 Management and Protection Act.

4                   Sec. 9. On and after the effective date of this act,  
5 a board shall not vote to enter into a ground water augmentation  
6 project without conducting a public hearing on the project, with  
7 notice of the hearing given as provided in section 46-743.

8                   2. Renumber the remaining sections and amend the repealer  
9 accordingly.